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Stephen J. Rabe, Compliance Officer Food and Drug Administration 6751 Steger Drive Cincinnati, OH 45327-3097

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Mr. Rabe:

The purpose of this letter is in response to the warning letter - CIN 06-28136-04 received on Dec. 17th. According to the letter, two violations were found during the inspection of our facility on October 11 and 12, 2005. The two violations with the corrective actions are shown below.

- Did not follow the monitoring procedures as outlined in the company's HAACP plan
 regarding histamine forming fish. As stated in the HAACP plan, the hazard of
 histamine producing fish is controlled by recording the processing times for histamine
 producing fish on our production "pull sheets". (See attached HAACP plan for
 Histamine producing fin fish)
 - O Corrective Action We have improved our process with monitoring all histamine producing fish by stamping a notice on each production "pull sheet" that has a histamine producing fish to be processed. At that time, the cutting room supervisor monitors and records the start and end time of the processing of histamine fish on the "pull sheet". The cutting room supervisor initials each product "pull sheet" once the processing is completed. These records are then verified by a HAACP certified employee. (See attached)
- Must retain monitoring records for at least one year from the day they were prepared for histamine producing fish.
 - O Corrective Action Records will be maintained via electronic scanning of all histamine monitoring documents on a weekly basis. These records will be backed up on a daily basis and saved for one year.

If there are any questions or concerns regarding our corrective actions to our violations, please feel free to contact me at 937-746-8856, X-122.

Sincerely,

Troy Enz

VP of Operations

MidWest Seafood, Inc.